

N. 636.

23

UNITED STATES COURT U. S.

FILED

DEC 13 1898

JAMES H. MCKENNEY,

Clerk.

Motion to advance.

IN THE

Supreme Court of the United States

OCTOBER TERM, A. D. 1898.

Filed Dec 13, 1898.

895-

S. C.

No. 636

CHARLES H. INGWERSEN

vs.

UNITED STATES.

ERROR TO THE DISTRICT COURT OF THE UNITED STATES
FOR THE NORTHERN DISTRICT OF ILLINOIS.

And now comes the plaintiff in error, Charles H. Ingwersen, by John S. Miller, his attorney, and moves that this case be advanced and set down for argument and hearing at such early day during the present term as the court may fix.

In support of said motion the plaintiff in error states as follows:

This case is a test case, involving the constitutionality of certain provisions of the internal-revenue or stamp tax act of 1898 as applied to sales of live stock at the Union stock yards, at Chicago, and other stock yards which exist at Kansas City, East St. Louis, Omaha, Sioux City, and other

places, and also the question whether such sales are within the said provisions of said act.

That by reason of the uncertainty whether the said tax is valid and applies to such sales, upon a large part of said sales and at certain of said stock yards, said tax has not been and is not being paid; upon other sales and at other of such stock yards said tax has been paid in some cases under protest and in others without protest, and some shippers of live stock to such markets are made to bear such tax and others are not; that the question of the constitutionality of the same provisions of said act as applied to sales upon boards of trade is involved in the case of *Nicoll vs. United States*, in this court, which has been advanced and is soon to be heard; that the question in the present case is one which, for public convenience, should be immediately decided.

JOHN S. MILLER,
Plaintiff in Error.

UNITED STATES OF AMERICA, }
District of Columbia, } ss:

John S. Miller, being sworn, says that the statements of fact in the above motion are true in substance and in fact.

Subscribed and sworn to before me this 11th day of December, 1898.